



The Directors
M Squared Oil And Gas Ltd
Venture Building
1 Kelvin Campus
West of Scotland Science Park
Glasgow
G20 0SP
United Kingdom

Our reference: SRFM

Date: 29 November 2019

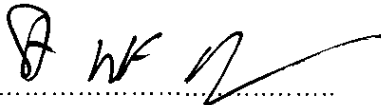
Dear Sirs,

Agreement of the sole member of M Squared Oil And Gas Ltd (registered with company number SC396380) ("Company") to the audit exemption under section 479A of the Companies Act 2016

We, being the sole member of the Company, agree, for the purposes of section 479A(2)(a) of the Companies Act 2006, to the Company adopting the exemption from audit under section 479A of the Companies Act 2006 for the financial year ending 28th February 2019.

Yours faithfully,

Signed by... *STUART R F MALCOLM*
for and on behalf of
M-Squared Lasers Limited



Dated 29 November 2019

FRIDAY



SCT 29/11/2019 #395
COMPANIES HOUSE